10

Scott. H-29—27,004—25-11-24.

Law (Education) (192 b) Department.

Mis SERIES.

G.O. No. 1726

DATED 9 11

[Despatch Abstract.]

Monetary Education Fund.

Purchase of books and periodicals - Bangalore Municipal Council - audit objection withdrawn.

Letter no. 3299E-1 25.10.26.

C F. 30—41,000—8-9-24.

A1

L.Cu 2562A
8/7/26.

18193

DEPARTMENT

Received ... 192 .. Registered ... 192

SECRETARY TO GOVT. OF MADRAS 8- JUL-1926 LAW DEPARTMENT

Subject.

DIRECTOR OF P. INSTRUCTION No. 1815 m/26 12JUL1926 MADRAS

Purchase of periodicals - for Municipal Schools - Elementary Education Fund - Sanctioned sought

---

Leg

Leg (ప్రత్యేక-1) 7/7/26 Law (Edn.) Dept. Law 5.7.26 MR 6.7.26

ENCLOSURES.
No. Two.
Spare copies

2562-A-1/26 G.R. No. 149/26-27

Station Mangalore, Dated the 24 th June 1926.

Edn. Law (Edn.) Dept.

Reference to the Director of Public Instruction for remarks (Legal)

From (Name) M.R.Ry. Nellikai Venkat Rao, Avargal,

(Designation) Chairman, Municipal Council,

Mangalore.

To The Secretary to the Government of Madras,

Local Self Government Department.

Ramanujachari
Asst Secretary to Govt Law Dept
8/7/26

Sir.

P3 cf

In enclosing herewith an extract from the Audit notes on the accounts of the Elementary Education Fund of this Municipality for March 1926, I have the -- honour to request that you will be good enough to move Government to accord sanction for the payment of a sum of Rs.20 incurred on account of the subscription for -- 4 copies of a magazine in Urdu entitled "Phul" supplied to the four Municipal Muhammadan Elementary Schools. The magazine is published by the Punjab Central Publishing House, Lahore and was purchased for the use of the --- schools on the recommendation of the Deputy Inspector of Schools, Kanara Muhammadan Range. The sanction of

Government was not applied for as under Article 285 of the Municipal Account Code it was not --- considered necessary.

2. I also request sanction for the payment of Rs.89-4-0 being the subscription for the two years ending 30th June 1926 on account of the cost of 17 copies of a Kanarese magazine published locally. This magazine is also purchased for the use of the 17 Municipal Schools on the recommendation of the local Educational officers. A copy of the Council's resolution sanctioning the payment is enclosed.

PJ 4

I have the honour to be,

Sir,

Your most obedient servant,

Chairman, M. C.

M.A.

2
89-4
109-4

Extract from the Audit notes on the Elementary Education Fund Accounts of the Mangalore Municipality for the period ending from 1-2-1926 to 31-3-1926.

Want of Government Sanction:
****

1. Voucher No.268 of March 1926, in resolution No.1 dated 12-2-1926 a sum of Rs.20 was sanctioned by the Council being the subscription for a year ending August 1926 for 4 copies of a magazine entitled "Phul" supplied to Municipal Muhammadan Schools.

for the use of teachers? or for pupils?

Sanction of Government is necessary to debit the charges against Elementary Education Fund.

authority?

* * * *

/ True Extract /

Chairman, M. C.

24-6-1926.
M.A.

5

Extract from the Proceedings of a meeting of the Municipal Council dated 22nd June 1926.

* * *

2. Read the following bills:-

* * *

(2) Subscription for 17 copies of the magazine "Sahakari" from 1-10-1924 to 30-6-1926 subscribed for the use of Municipal Schools.

Resolution:- Sanctioned.

* * *

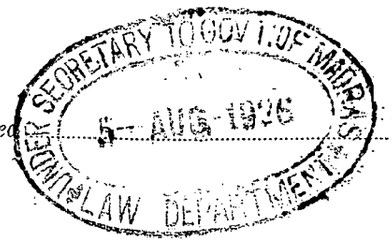
/ True Extract /

Sec. to Vice-Chairman

24-6-1926. Chairman, M. C.
M.A.

G F. 30—41,000—8-9-25.

L a w (Education) **DEPARTMENT.**



Received 5 AUG 1926 192 *Registered* 192

L-Ed 30848

Subject.

Elementary Education Fund - debit to the - expenditure on account of the purchase of certain periodicals for use in the Municipal Elementary Schools - Municipal Council, Mangalore

ENCLOSURES.
No. .....
.....
Spare copies .....

R.O.C. No. 1815 B/26

Station Madras *Dated the* 31st July 1926

From (Name) R.G.Grieve Esq., M.A.,

(Designation) Ag:Director of Public Instruction

To The Secretary to the Government of Madras,

L a w (Education) Department.

Sir,

Resubmitted with reference to Government endorsement No.2562 A-1 dated 10-7-26.

2. The sanction of Government for incurring this expenditure does not seem to be necessary in view of Article 285 of the Municipal Account Code.

3. Attention is invited in this connection to para 2 of the letter from the Examiner of Local Fund Accounts recorded in G.O.No.292 L.E., dated 15-7-25. The objection raised by the auditor seems to be invalid.

4.

(x) Article 285

Municipal Councils may purchase without previous reference to Govt, books ~~for the Library~~, periodicals & maps subject to a limit of Rs 200 a year or to the extent of the budget provision for the same whichever is greater, irrespective of the price of each book

4. It is reported that the magazines supplied to the schools are useful and were recommended by the Inspecting officers of the Department.

A Rama Rau
3/8

For Director of Public Instruction

T R 2/8
SW
3/8

Law (Edn) Deptt

[C. no 2562A] from the C.M.C. Mangalore no 149 dt 24.6.26
(" 3084A] " D.P.I. no 1815 B/26 dt 31.7.26.

Subject Purchase of periodicals - M.C. Mangalore

The Municipal Council, Mangalore, purchased 4 copies of a magazine in urdu entitled 'Phul' for the four municipal elem. Schools under its management and incurred an expenditure thereon of Rs 20 for one year. The auditor objected to the debiting the expenditure to the E.E. fund without the Sanction of Govt. Submitted that ~~under article 285 of~~ there is no legal objection to incurring the expenditure from the E.E fund. Nor have Govt anywhere laid down that local bodies should obtain the Sanction of Govt for such expenditure or for such debit / On the contrary article 285 of the Municipal Account Code lays down that municipal Councils may purchase without previous reference to Govt books, periodicals and maps subject to a limit of Rs 200 a year or to the extent of the budget provision for the year whichever is greater irrespective of the price of each book. In another connection the Examiner of L.F.A himself stated that according to articles 218 (3)(f), 218 A(7) and 285 of the Municipal Account Code, the municipal Councils are competent to Sanction the purchase of books periodicals etc and that the audit deptt could not therefore take any objection to the purchase of periodicals by municipal Councils. Vide para 2 on p. 2 of Lo 292 LL dt 15.7.25

10

15.7.25. In the circumstances the Examiner may be asked to State whether he sees any objection to withdraw the audit objection raised in p.3 Cf

14/8/26 2. The question raised in para 2, p.2 Cf. ~~may be~~ will be governed by the order that may be passed on paragraph 1 ~~considered after receiving the file from the Examiner~~

14/8

19/8 Ex. d.7. Accounts

The objection will be withdrawn.

Law(Ed:) 3/9/26

Law(Edn) Deptt

Draft Sub² for approval

4/9/26

6.9.26

EXAMINER
511
17 AUG 1926
LOCAL ACCOUNTS

Exts 3084A-1
L&S&D

[redacted]

Exts M. 511-1
31/7/26
L. Dn 3538 B
4/9/26

SECRETARY TO GOVT. OF INDIA
5 SEP 1926
FINANCE DEPARTMENT
4 SEP 1926
LAW DEPARTMENT

SECRETARY TO GOVT. OF INDIA
4 SEP 1926
DEPARTMENT

Scott. II-5 (b)—25,000—25-11-25. (6)

11

Law (Edn.) DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied	7/9	G.R.K
When examined	7/9	
When signed		
When despatched		

E.E framed

Purchase of books and periodicals by local bodies-Mc-Mangalore - audit objection withdrawn.

READ AGAIN G.O. No. ....., dated 192

" " " " ..... " 192

READ ALSO:—

C. No. 3084 2562 3558 From the C.M.C. Mangalore, No. 149/26-27, dated 24.6. 1926.

" " ..... " " ..... " ..... " 192

" " ..... " " ..... " ..... " 192

ORDER.

No. 1726, dated 7.9 1926.

this

Recorded, the audit objection having been withdrawn

6/9/26

6/9/26

DESPATCHED 9/9/26 SEP 1926

To

The C.M.C. Mangalore (Edn.)

Dir of Wrts ref to his endt No 181573/28 dt 31.7.26

Ex. of Lkt (Edn.)